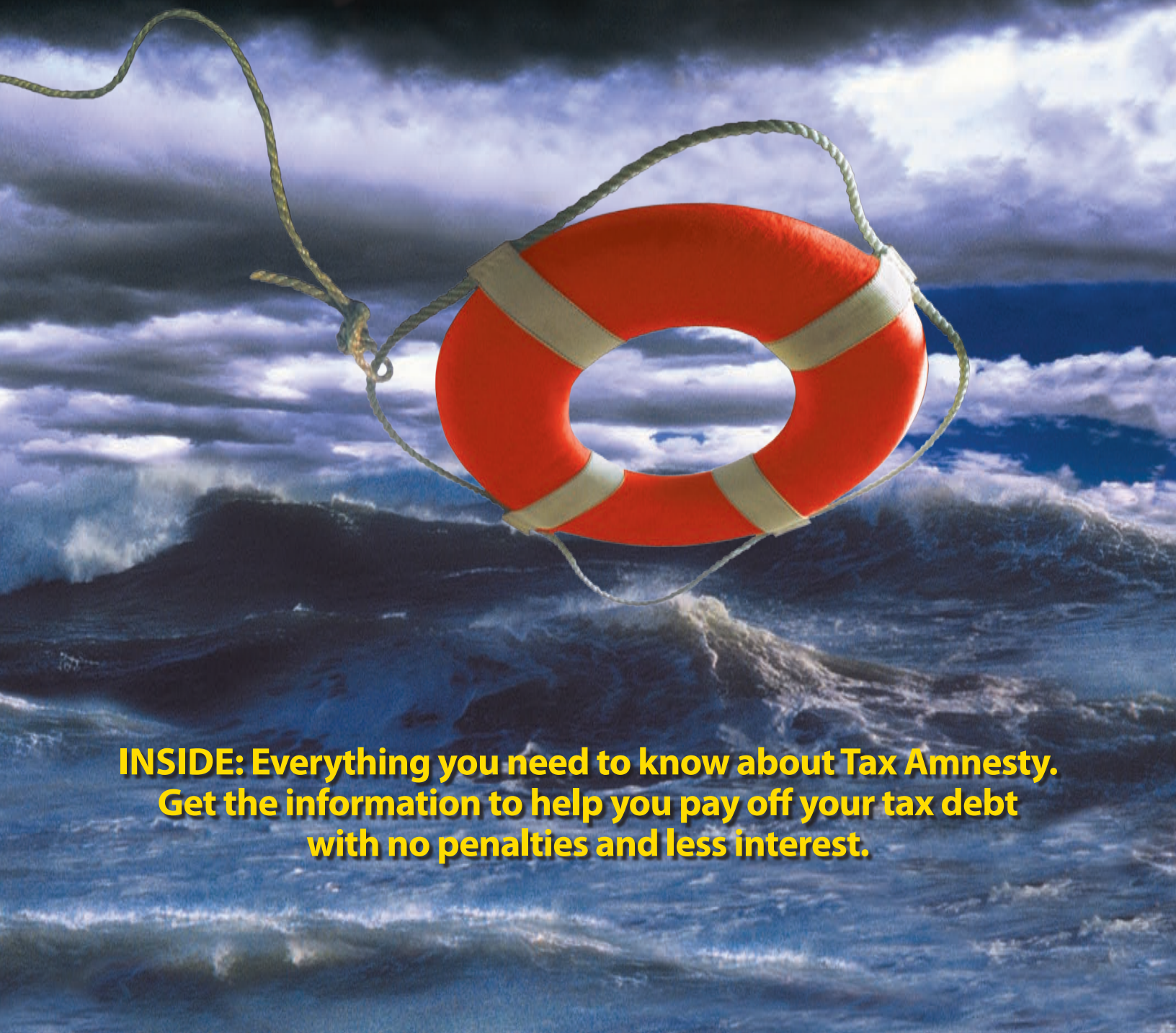


New Jersey Tax Amnesty to your rescue.



**INSIDE: Everything you need to know about Tax Amnesty.
Get the information to help you pay off your tax debt
with no penalties and less interest.**

Contact Information

Amnesty Hotline: 800-781-8407

Hours of Operation: Mon-Fri 8:00 AM to 8:00 PM
Saturday 8:00 AM to 4:00 PM

Special Hours on June 15: 8:00 AM to 12:00 Midnight

Web site: TaxAmnesty.nj.gov

E-mail: tax.amnesty@treas.state.nj.us

Mailing Addresses:

For correspondence and tax returns:

Tax Amnesty Headquarters
P.O. Box 272
Trenton, NJ 08695-0272

For invoice payments only (deficiencies):

New Jersey Division of Taxation
Tax Amnesty 2009
P.O. Box 286
Trenton, NJ 08646-0286





New Jersey Tax Amnesty Frequently Asked Questions

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General Information

1. What is a Tax Amnesty?

In general, a Tax Amnesty is a limited-time opportunity offered by government entities to allow taxpayers to pay taxes owed and to file late tax returns with reduced penalties and interest. New Jersey is offering a Tax Amnesty that waives all penalty and reduces interest. We trust this publication will answer the most frequently asked questions.

2. What are the benefits of the New Jersey Tax Amnesty?

Eligible taxpayers who participate in the New Jersey Tax Amnesty program will pay only the amount of tax they owe and one-half of the balance of interest due as of May 1, 2009, without any penalties or referral recovery fees.

3. When will Tax Amnesty be available?

The Tax Amnesty period begins on May 4, 2009 and ends on June 15, 2009.

4. What tax periods are included?

Tax liabilities incurred for tax returns due on or after January 1, 2002 and prior to February 1, 2009 are eligible for Amnesty.

5. Why should a taxpayer pay taxes under Tax Amnesty?

After the Tax Amnesty period ends, an additional 5% penalty, which shall not be subject to waiver or abatement, will be imposed on all outstanding Amnesty-eligible tax amounts. In addition, all other penalties, interest and other costs authorized by law will be added back and the Division will aggressively pursue collection of the entire liability.

6. Why should citizens who have already paid their taxes support the concept of Tax Amnesty for people who have not paid what they owe?

In the long run, Amnesty benefits everyone. When some people don't pay their taxes, everyone else pays more. A limited Amnesty gives people who have not paid the proper amount of taxes a final chance to satisfy their obligations, before additional penalties, interest and fees are assessed.

In addition, in these difficult economic times, taxpayers who are normally compliant have fallen behind in their tax obligations. A limited Tax Amnesty is an opportunity for these taxpayers to get back on track.

Further, a Tax Amnesty encourages nonregistered taxpayers to voluntarily come forward to pay past tax obligations and be added to the rolls for the future. This reduces the burden on the rest of the taxpaying public and allows the Division to concentrate on the pursuit and prosecution of serious tax evaders.

Finally, New Jersey is facing a budget crisis. A limited Tax Amnesty can generate revenue quickly and allow the State to collect needed funds to support State services and programs.

7. Does everyone qualify for Amnesty?

Almost everyone qualifies for Amnesty. However, a taxpayer who is under criminal investigation or charge for a State tax matter, as certified by a county prosecutor or by the Attorney General, is not eligible for Amnesty. Also, any taxpayer who has filed an administrative or judicial appeal related to a tax assessment may be granted Tax Amnesty only upon written approval by the Director and agreement to waive all appeal rights.

8. When may I file for Amnesty?

You may file for Amnesty between May 4, 2009 and June 15, 2009. Taxpayers with known liabilities (deficiency) and/or missing tax returns (delinquency) for eligible periods should expect to receive a notice in the mail from the Division of Taxation on or about May 4. If you have both eligible deficiencies and delinquencies, you will receive separate notices for each group. Instructions will be provided on how to participate in the program.

9. How do I obtain Amnesty?

You must read and execute a Payment/Waiver Statement and file any outstanding tax return(s) and pay the Amnesty Amount Due (all taxes and required interest) on or before June 15, 2009. The Payment/Waiver Statement is your agreement that you owe the tax and acknowledges understanding that you waive your right to appeal.

10. What taxes are eligible for Amnesty?

The following New Jersey taxes are eligible for Tax Amnesty. (For a more detailed description and citation for each specific tax, see the APPENDIX, which begins on page 16.)

- Alcoholic Beverage Tax
- Atlantic City Casino Taxes and Fees
- Atlantic City Luxury Tax
- Atlantic City Tourism Promotion Fee
- Cape May County Tourism Sales Tax
- Cigarette Tax
- Corporation Business Tax
- Cosmetic Medical Procedure Gross Receipts Tax
- Domestic Security Fee
- Estate Tax
- Fur Clothing Retail Gross Receipts Tax and Fur Clothing Use Tax
- Gross Income Tax
- Hotel/Motel Occupancy Fee/Municipal Occupancy Tax
- Insurance Premiums Taxes
- Landfill Closure and Contingency Tax
- Litter Control Fee
- Motor Fuels Tax
- Motor Vehicle Tire Fee



9-1-1 System and Emergency Response Assessment
Nursing Home Assessment
Outdoor Advertising Fee
Petroleum Products Gross Receipts Tax
Public Community Water Systems Tax
Public Utility Excise Tax
Public Utility Franchise Tax
Public Utility Gross Receipts Tax
Railroad Franchise Tax
Railroad Property Tax
Recycling Tax
Sales and Use Tax
Sanitary Landfill Tax
Solid Waste Services Tax
Spill Compensation and Control Tax
Sports and Entertainment Facility Tax
Tobacco Products Wholesale Sales and Use Tax
Transfer Inheritance Tax
Transitional Energy Facility Assessment
UEZ and UEZ Impacted Districts Reduced Sales Tax
Uniform Transitional Utility Assessment

11. What taxes are not eligible for Amnesty?

Any tax not administered and collected by the Division of Taxation is not eligible for Amnesty. Some examples of taxes not eligible for Amnesty are:

- SOIL (Set-Off of Individual Liability) debts from agencies other than the Division of Taxation
- Local Property Taxes
- Fees imposed by the Secretary of State's Office, such as the annual fee for corporations, and reinstatement fees
- Payroll taxes owed to the Department of Labor [Note: Although employers report Unemployment Insurance (UI), Disability Insurance (DI), Healthcare Subsidy (HC) and Workforce Development (WF) payroll taxes on the Employer's Quarterly Report (NJ-927), these payroll taxes are owed to the Department of Labor and are not eligible for NJ Tax Amnesty. The only employer-withheld payroll tax for which liabilities are Amnesty-eligible is the New Jersey Gross Income Tax (reported on line 7 of NJ-927).]
- Federal Liabilities
- Motor Carriers Road Use Taxes
- Realty Transfer Fees

Filing for Amnesty

12. Are tax returns required?

They may be. If you have not previously filed tax returns you must obtain and complete the appropriate tax returns. If you owe an amount of tax as a result of a return you previously filed, the only form required to be submitted with payment is the Payment/Waiver Statement, which may be submitted electronically through our online payment module at www.taxamnesty.nj.gov.

13. What happens if a business is not currently registered as a taxpayer with the Division?

Taxpayers not currently registered are eligible for Tax Amnesty. An online payment module is available to identify the tax(es) to which you are subject, the tax period(s), and amount of tax owed for each period. We will calculate the interest due and display your Total Amnesty Amount Due for you to pay. You will still need to register your business and complete and file all tax returns by June 15, 2009 to be granted Amnesty on your payment. You will also need to register online at www.nj.gov/njbgs and select "Form/ Register a Business" to complete a Business Registration Application (NJ-REG).

14. What tax identification number do I use for submitting payments?

That depends. If you received a notice from us that you owe taxes or have failed to file any returns, we provided a unique Amnesty Identification Number for your use with our online payment module. If you lost it, give us a call at 1-800-781-8407, and we'll help you out. When filing any tax returns, you must use the number you normally use on your returns for the tax involved. Generally, business taxpayers will use their State Taxpayer Identification Number (usually the same as the Federal Identification Number), and individuals should use their Social Security Number.

If you have not received a notice in the mail and want to submit a voluntary "self-assessed" payment or file delinquent returns as a nonregistered taxpayer, our online module will prompt you for the required information for identification purposes.

15. How do I get help or obtain necessary tax returns to file for Amnesty?

There are several ways to obtain tax forms and the Payment/Waiver Statement you may need to file for Amnesty. The easiest, and recommended way is through our Web site at www.taxamnesty.nj.gov. You may also call our toll-free Tax Amnesty Hotline at 1-800-781-8407 for assistance. Another way to reach us is by e-mail at tax.amnesty@treas.state.nj.us or visit one of our Regional Offices (listed on the inside back cover).

16. Where do I mail my Amnesty filing?

You are encouraged to file returns, when applicable, and make payments online at www.taxamnesty.nj.gov. As an alternative, if you have received a deficiency notice with an invoice, you may mail it to: New Jersey Division of Taxation, Tax Amnesty Payment, P. O. Box 286, Trenton, NJ 08646-0286. If you need to file paper tax returns, you must use the following address: New Jersey Division of Taxation, Tax Amnesty Headquarters, P.O. Box 272, Trenton, NJ 08695-0272. You may also bring payments and returns to any one of the Division's Regional Offices listed on the inside back cover of this publication.

17. What forms of payment will be accepted?

The preferred method is by electronic check (e-check) or credit card through our online payment module. We accept American Express, Visa, MasterCard, and Discover/Novus credit cards. If you pay by credit card, a convenience fee of 2.49% of the tax payment will automatically be added to your account and paid directly to Official Payments Corporation.

The Division will accept checks, money orders and cashier's checks made payable to "State of New Jersey." Please note that we reserve the right to convert your paper check to an electronic payment.

18. When is the last date an Amnesty payment and return will be accepted?

All required tax returns and payments must be received (or postmarked) no later than midnight on Monday, June 15, 2009. However, most taxpayers are required to file online, where electronic submissions must be received by 11:59 PM on June 15, 2009. You should file and pay as soon as the Amnesty period begins in order to avoid processing delays or transaction errors.

19. Can I schedule my E-check payment for a future date?

Yes. You may select a future date for an E-check payment. E-check payments can be "warehoused" (future dated) to as late as June 8, 2009. E-checks applied on or after June 8, 2009 must be applied using a current date.

20. What if I can't obtain the necessary tax returns in time?

We encourage you to file your delinquent tax returns early during the Amnesty period. Tax returns are available online through our Web site at www.taxamnesty.nj.gov. Some are available to file electronically and others are available to print out to complete and mail.

In an extraordinary circumstance where a proper return was not available, we will accept a detailed letter, but only on the last day—June 15. The detailed letter must include your name, address, your tax identification number, the type of tax and the tax periods for which you owe taxes. In addition, you need to explain the extraordinary circumstance of why the official tax return was not completed. Further, you are still required to use the online application to determine your interest owed and Total Amnesty Amount Due and make your payment electronically. In addition, we will review your detailed letter to determine if it is acceptable in lieu of a tax return and notify you if we will require an official tax return to be completed.

Paper returns and correspondence may be sent to:

New Jersey Division of Taxation
Tax Amnesty Headquarters
P.O. Box 272
Trenton, New Jersey 08695-0272

Denial of Amnesty

21. Can Amnesty be denied?

Yes. Amnesty can be denied for several reasons:

- Amnesty will be denied to anyone who does not qualify (see Question #7).
- Amnesty will be denied to anyone who fails to complete all the terms of the agreement under which this Amnesty is being offered, which include signing the Payment/Waiver Statement, filing appropriate returns, and making full payment for the Amnesty Amount Due.
- Amnesty can be denied for tax matters pending before the Conference and Appeals Branch, or for tax matters pending before the Tax Court of New Jersey or other judicial body. Specific approval from the Director of the Division of Taxation must be granted to receive Amnesty for either of these situations (see Question #35).
- A dishonored payment will result in denial of Amnesty.

22. What can I do if I disagree with a denial, or if I am determined to be ineligible for Amnesty?

Send a letter of disagreement, explaining your reasons for disagreement in detail to:

New Jersey Division of Taxation
Amnesty Denial Review
P.O. Box 240
Trenton, NJ 08695-0240

This letter must be submitted within 30 days of the date of the denial letter.

23. If I am denied Amnesty, will my payment be refunded?

No. If Amnesty is denied, the payment received will be applied to open tax periods.



Payment Requirements

24. If I file the proper forms during the Amnesty period, may I pay after the period ends?

No. Your payment must be received by the Division during the formal Amnesty period beginning on Monday, May 4, 2009, and ending on Monday, June 15, 2009.

25. Are any payment arrangements available?

To qualify for Amnesty, we must receive payment for the appropriate Amnesty Amount Due for any tax and period owed no later than June 15, 2009. Once the Tax Amnesty period ends, no further payments will be eligible for Amnesty.

26. I currently have a deferred payment arrangement with the Division of Taxation for past amounts due. Am I eligible for Amnesty?

Yes. The liabilities included in your payment plan may be eligible for Amnesty. You are strongly encouraged to contact your assigned caseworker as soon as possible for further instructions on how an accelerated payment under Tax Amnesty will affect your agreed deferred payment plan. This is necessary because it is possible that not all of your liability under the payment plan is eligible for Amnesty. If you have tax liabilities covering more than one period or tax type, you will not be required to satisfy them all. However, an additional 5% penalty, which shall not be subject to waiver or abatement, will be imposed on any tax amounts not satisfied during the Tax Amnesty period. Any penalties and interest that have already been satisfied will not be refunded. If you have any general questions, you may call the Tax Amnesty Hotline at 1-800-781-8407.

27. If I cannot pay the entire tax liability, is partial Amnesty available?

To receive Amnesty for any eligible tax period you are required to pay the entire tax amount due plus the required interest. However, if you have tax liabilities for multiple tax periods, you are not required to satisfy every period. You may elect to satisfy only some of the periods. However, tax periods that are not fully satisfied under Amnesty will be subject to full penalties and interest and other costs authorized by law. Also, an additional 5% penalty, which shall not be subject to waiver or abatement, will be imposed on any tax amounts not satisfied during the Tax Amnesty period. If you cannot pay your entire liability under Amnesty, you should consider paying as much of the tax owed as possible to minimize your costs from the additional 5% penalty.

28. What will happen if I pay too much?

No tax payment made under Amnesty shall be eligible for refund or credit. When submitting a payment under Amnesty, you are required to sign/submit a Payment/Waiver Statement. The Payment/Waiver Statement is your agreement that you owe the tax and acknowledges understanding that you waive your right to appeal.

Confidentiality

29. Will the information contained in my Amnesty forms be audited?

It's possible. A tax liability filed under Amnesty is subject to verification and assessment as prescribed by law.

30. If I participate in Tax Amnesty, do I become an audit target or do my chances for audit increase?

No. Participation in Tax Amnesty neither increases nor decreases your chances for audit selection.

31. Will my tax information be disclosed to the Federal Internal Revenue Service?

To the extent information received under Tax Amnesty is subject to the Division of Taxation's information exchange agreement with the IRS, the information will be disclosed. However, it is important to understand that the disclosure of much of the information received under Amnesty may not result in a corresponding Federal tax liability for any one of the following reasons:

- Some taxpayers file complete Federal tax returns, but fail to file State returns for similar taxes on the same income.
- Many of the taxes eligible for Amnesty have no comparable Federal tax. (For example, there is no Federal sales tax.)
- New Jersey's tax laws and filing requirements differ from Federal tax laws in many important aspects. Many taxpayers properly compute their Federal returns, but some underpay the State tax through error or omission.



Special Situations

- 32. I purchased merchandise in another state, over the Internet, or through the mail, and then had it shipped to New Jersey for my use here. I paid no sales tax on these items. Do I owe the State of New Jersey any taxes on these purchases, and if I do, am I eligible for Tax Amnesty?**

Yes. If you did not pay Sales Tax on purchases made in other States and those items, if purchased in New Jersey, would normally be subject to the New Jersey Sales Tax, then you owe the corresponding New Jersey Use Tax. The Use Tax also applies to items you purchase by phone or mail order or via the Internet from companies located outside of New Jersey.

Use Tax liabilities incurred on or after January 1, 2002 and before February 1, 2009 are eligible for Tax Amnesty. Items purchased on or after July 15, 2006 are subject to a 7% rate and items purchased before July 15, 2006 are subject to a 6% rate.

As the purchaser and taxpayer, you are required to compute the Use Tax owed on any purchases subject to Use Tax and remit it to the Division. An online payment module is available to pay Use Tax at www.taxamnesty.nj.gov. If, after the Amnesty period ends, the Division finds that you have made such purchases and have failed to pay the Use Tax on those items, you will be billed for the tax, along with the all applicable penalties, interest and other fees that may have accrued since you made the purchase. Also, these purchases are also subject to the additional 5% Amnesty penalty.

- 33. I read in the newspaper that the Division of Taxation was sending tax bills to individuals who made purchases of cigarettes from out-of-state sources through mail order and/or the Internet. If I bought cigarettes through mail order and/or the Internet but haven't received a bill, can I apply for Amnesty for the taxes due on these purchases?**

Yes. Out-of-state cigarette purchases made on or after January 1, 2002 and before February 1, 2009, are eligible for Amnesty for the Cigarette Excise Tax and Use Tax due provided you comply with all the terms of Amnesty (See Question #8). In lieu of a tax return you must complete a Cigarette Tax Self-Assessment to calculate the tax liability. An online payment module is available on our Web site at www.taxamnesty.nj.gov. Follow the links for Cigarette Tax Self-Assessment. You may also call our toll-free Tax Amnesty Hotline at 1-800-781-8407, and our agents will be able to assist you.

- 34. If an individual or business taxpayer receives an Amnesty notice from the State but the taxpayer disputes any item shown on the Statement of Account, what should they do?**

Provided the taxpayer has not submitted a formal administrative or judicial appeal, they should attempt to resolve the discrepancy early during the Amnesty period. If the taxpayer disagrees with any of the items shown in the Tax Amnesty Program—Statement of Account, they may call us at 1-800-781-8407 to reconcile their account. If the taxpayer is unable to reconcile all items and needs additional time to submit information to us, they may apply for Tax Amnesty on the items with which they agree. However, items not reconciled and paid under the terms of the Amnesty program by June 15, 2009 will be subject to full penalties, interest and applicable fees, including an additional 5% Amnesty penalty on the outstanding tax amount due. For any items the taxpayer agrees to pay under Amnesty, they will be required to read and agree to the required Payment/Waiver Statement.

Special Note: If the taxpayer disputes a liability or tax assessment and has submitted a formal administrative or judicial appeal, they may not automatically be eligible for Tax Amnesty (See following question).

35. If an individual or business taxpayer has appealed a liability or assessment to the Division's Conference and Appeals Branch (administrative) or the New Jersey Tax Court (judicial), may the taxpayer receive Tax Amnesty on the liability?

A taxpayer who has a liability or assessment which is the subject of an administrative appeal with the Division (usually in the Conference and Appeals Branch) may request consideration for Amnesty, but such requests must be approved by the Director. This can be done provided the taxpayer sets forth in writing the portions of the assessments for which Amnesty is sought and withdraws them from the appeals process.

A taxpayer who has filed a complaint with the New Jersey Tax Court or who is pursuing an appeal before any other judicial tribunal may be considered for Tax Amnesty only if approved by the Director, provided the taxpayer agrees to withdraw or otherwise cause the complaint or appeal to be dismissed with prejudice as to the Amnesty-eligible claims set forth in the complaint.

In either case, the portion, if any, on which Tax Amnesty is not sought nor granted, will continue to be the subject of the appeal, and the 5% penalty shall apply to it as of June 16, 2009.

Most taxpayers with known appeals in the Conference and Appeals Branch or in Tax Court will receive a letter outlining these options. If you have not received a letter on or before the beginning of the Amnesty period, you should contact your assigned Conferee immediately.

36. If a taxpayer has recently received a notice of assessment and the due date to either appeal it or pay the amount falls within or after the Tax Amnesty period, may the taxpayer receive Tax Amnesty on the liability?

If the taxpayer agrees with the entire liability, they must pay the Amnesty Amount Due between May 4 and June 15, 2009. By agreeing to pay under Amnesty, you will be required to read and sign the required Payment/Waiver Statement, by which you agree to waive your rights to any administrative and/or judicial appeal to the extent that payment and any required returns are accepted under the provisions of Amnesty.

However, if a taxpayer disputes any portion of the liability, the appeal must be filed prior to the appeal end date in accordance with the instructions in your notice. If a taxpayer wants Amnesty on the portion they agree with, they must contact the appeal office (usually in the Conference and Appeals Branch) to receive proper forms to submit and to pay the proper Amnesty Amount Due for the portion with which they agree to waive appeal rights.

37. Am I eligible for the Amnesty program if the Division of Taxation currently has 1) a garnishment on my wages; 2) levies on my bank accounts; or 3) seized my business?

Yes, provided you pay the Amnesty Amount Due during the Amnesty period. However, payment of these tax liabilities will not result in the issuance of a Warrant of Satisfaction without further action by the taxpayer (See following question).

38. May I apply for Amnesty if my tax liability is covered by a Judgment (Certificate of Debt) filed by the Division of Taxation?

Yes. If you have Amnesty-eligible tax items that are included in a Judgment (COD) by the Division of Taxation, you may apply and receive Tax Amnesty provided you comply with the terms of Amnesty.

However, payment of the Amnesty Amount Due will not result in the issuance of a Warrant of Satisfaction. To obtain a Warrant of Satisfaction, the taxpayer will need to contact the Division of Taxation, Judgment Section or assigned caseworker, to ensure all outstanding tax periods, including noneligible Amnesty periods, are satisfied, plus make full payment of any cost of collection associated with the Judgment. The Judgment Section can be contacted by writing to:

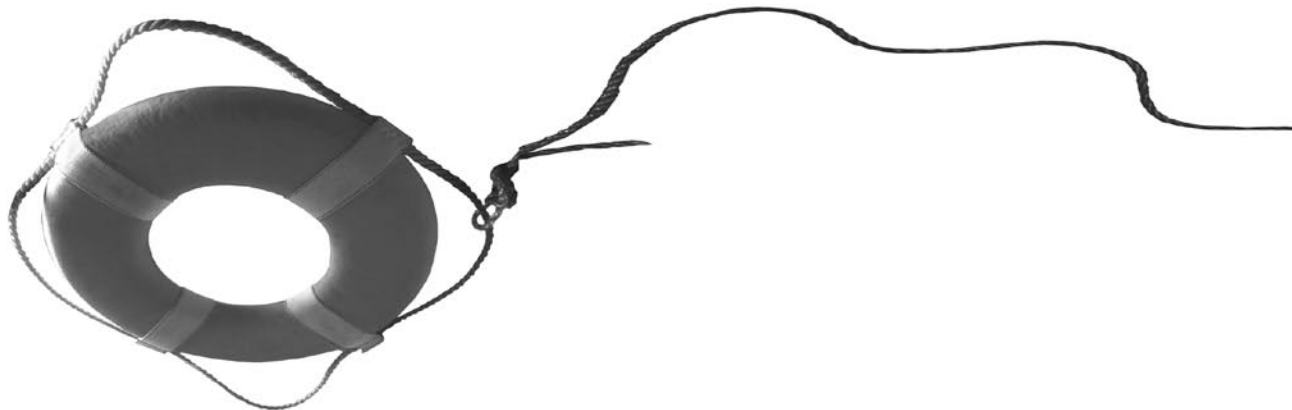
New Jersey Division of Taxation
Judgment Section
P.O. Box 245
Trenton, NJ 08695-0245

You may contact the Judgment Section by e-mail at taxation.judgments@treas.state.nj.us. If a taxpayer fails to remit payment for cost of collection, a Warrant of Satisfaction will not be issued even though Tax Amnesty may have been granted. Eligibility for and participation in Tax Amnesty does not guarantee the issuance of a Warrant of Satisfaction for a Judgment.

39. If a corporation's status has been revoked or voided, is the corporation eligible for Tax Amnesty?

Yes. A voided or revoked entity will be eligible for Amnesty for all eligible tax liabilities for which the required PAYMENT/WAIVER STATEMENT is executed AND required tax returns and full payment of the Amnesty Amount Due are submitted during the Amnesty period.

However, payment of these tax liabilities will not result in the reinstatement of a corporate charter without further action by the taxpayer. A taxpayer can only be reinstated upon: 1) full payment of all the taxes owed (this could include periods outside of the Amnesty period); and 2) the filing of all required reinstatement forms and payment of all applicable filing fees. Corporations may file for reinstatement with the Division of Revenue, www.nj.gov/njbgs and select "Reinstatements." Please note that the fees associated with the reinstatement process are not eligible for Amnesty.



40. I am currently being audited, but the audit may not be completed during the Amnesty period. Am I eligible for Tax Amnesty?

Yes. A taxpayer should notify the caseworker (auditor) they would like to take advantage of Amnesty. Ideally, the taxpayer and caseworker should attempt to reach agreement on a final assessment, which the taxpayer may pay under Tax Amnesty provided the taxpayer reads and signs the required Payment/Waiver Statement, by which the taxpayer agrees to waive rights to any administrative and/or judicial appeal.

In cases where the taxpayer and caseworker are unable to reach an agreement on a final assessment, the Division will allow a taxpayer to determine a self-audit assessment for any Amnesty-eligible tax and period. Taxpayers are encouraged to work directly with the auditor to agree on an estimated audit amount. The auditor can assist in determining the additional interest due under Amnesty and accept the payment, along with a properly executed Payment/Waiver Statement, to apply it for the taxpayer.

Alternatively, an online module is available at www.taxamnesty.nj.gov, where a taxpayer can pay a "self-assessed" additional liability by identifying a tax, tax period, and amount of tax owed, upon which the module will calculate the amount of interest and display an Amnesty Amount Due. A taxpayer will be required to repeat this procedure for each tax period for which they wish to make a payment under Amnesty. A taxpayer utilizing this module to make self-audit payments is still subject to a complete audit and will be required to pay any additional assessment under the normal penalty and interest provisions. Therefore, a taxpayer must immediately notify the caseworker of these payments to ensure the proper consideration of the amount paid under Amnesty.

41. What if the audit is completed after Amnesty ends and the auditor finds that I owe more than I paid during Amnesty?

Any additional amount will be assessed in the usual manner. Full penalties, interest and other costs authorized by law will be imposed on any additional tax amounts that were not paid under Amnesty.

42. May a taxpayer who has filed a petition for Bankruptcy participate in the Tax Amnesty program?

The Amnesty law does not preclude taxpayers in bankruptcy from participating. As a result, we will include these taxpayers in our outreach mailing for informational purposes. However, there may be restrictions placed on taxpayers by the bankruptcy laws or judges. It is possible that special permission is required from the courts to participate. We strongly encourage taxpayers in bankruptcy to seek guidance from their attorney or the court.

- 43. I hear the IRS is cracking down on taxpayers who have money in foreign bank accounts for the purpose of evading taxes in the U.S. I also understand that Swiss banking giant UBS, alerted U.S. customers that it was liquidating their secret Swiss accounts and they would no longer be allowed to use secret accounts to hide assets from the IRS. In addition, UBS also has agreed to share information on “certain” clients, but the U.S. recently asked a federal district court to enforce a John Doe summons approved last July seeking the names of around 52,000 U.S. taxpayers. If a NJ taxpayer is in this situation and worried about getting caught, may the taxpayer participate in Tax Amnesty?**

Yes. There is no better time to come forward than now. Chances are that New Jersey will find out about you because of information sharing agreements with the Internal Revenue Service. Coming forward now, under Tax Amnesty, would be prudent for New Jersey taxpayers who can use this opportunity to avoid civil and criminal penalties. These taxpayers have this chance to file amended returns and pay the tax owed, plus one-half of the interest due during the Amnesty period. The Division’s Amnesty period begins on May 4, 2009, and ends on June 15, 2009. Amnesty applies to State tax liabilities for tax returns due on or after January 1, 2002 and prior to February 1, 2009. Once the Amnesty period is over, taxpayers in this situation face severe penalties and possible criminal prosecution.

- 44. I need to update my tax registration records. How do I do this?**

You may change your records online or download the required change forms. Go to www.nj.gov/njbgs and under “Changes and Updates” select “Tax/Employer File.” You will be asked to enter a pin to file your change. Use the pin included in your Amnesty notice for this purpose.

- 45. My business is no longer active. What should I do?**

After satisfying all of your outstanding liabilities, go to www.nj.gov/njbgs and select “Business Endings & Liquidations” for detailed instructions and required forms. You may also find additional information in the Division of Taxation publication entitled, “Ending Your Tax Registration in New Jersey,” which can be found on the Division of Taxation Web site at www.state.nj.us/treasury/taxation/pdf/pubs/sales/anj13.pdf.



Penalties and Interest

46. Will any refunds be granted for penalties and interest paid prior to Amnesty?

No. Any payment of penalty or interest made prior to the Amnesty period will not be credited or refunded.

47. If I previously filed returns late but paid my taxes in full, am I eligible for Tax Amnesty if I only owe penalty and interest?

Yes. In this case, you will pay one-half of the interest still owed and we would waive the penalty and the other one-half of the interest.

Additional Information

48. Where can I obtain additional information about the Tax Amnesty program?

You may contact us via:

- Telephone at our toll-free Tax Amnesty Hotline at 1-800-781-8407
- Internet at www.taxamnesty.nj.gov
- E-mail at tax.amnesty@treas.state.nj.us
- Mailing address for correspondence and tax returns:
Tax Amnesty Headquarters
P.O. Box 272
Trenton, NJ 08695-0272
- In person at any of our Regional Offices (listed on the inside back cover of this publication)

Appendix

The following New Jersey taxes are eligible for Tax Amnesty:

NOTE: The brief descriptions of the taxes listed below are intended to provide general guidance to taxpayers, not to offer specific legal or accounting advice in individual cases.

Taxpayers who believe they may be subject to these taxes and eligible for Amnesty are urged to either call 1-800-781-8407, or to seek additional professional advice, since the impact and application of State tax laws and the provisions of this Tax Amnesty program must be determined on a case-by-case basis.

Alcoholic Beverage Tax (N.J.S.A. 54:41-1 et seq.)

The Alcoholic Beverage Tax is imposed on the sale of alcoholic beverages. The tax is remitted to the Division of Taxation by manufacturers, wholesalers and other persons licensed by the Division of Alcoholic Beverage Control (ABC).

Atlantic City Casino Taxes and Fees (N.J.S.A. 5:12-148.1 to 5:12-148.8 and 5:12-173.2)

A charge shall be imposed for the use of a parking space for the purpose of parking, garaging or storing a motor vehicle in a parking facility or property owned or leased by a casino hotel or by any person on behalf of a casino hotel. The minimum amount of such charge is currently \$3.00 per day. The charge imposed pursuant to such section, including any charges over and above the minimum charge, is subject to the 7% sales tax because it is not a "receipt subject to tax pursuant to any other law or ordinance."

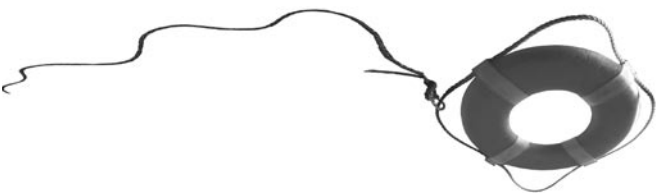
Atlantic City Luxury Tax (N.J.S.A. 54:32B-24.1 et seq.)

Atlantic City imposes a tax on some retail sales or sales at retail occurring within the city limits. This tax is imposed on the consumer and remitted to the Division of Taxation by the licensed vendors who collect it. Liabilities under it are eligible for Tax Amnesty. Sales covered by the tax include:

- Whiskey, beer or other alcoholic beverages for consumption by the drink in restaurants, cafes, bars, hotels or similar establishments;
- Any cover, minimum, entertainment, or similar charge made to patrons of restaurants, cafes, bars, hotels or similar establishments;
- The hiring, with or without service, of any room in any hotel, inn, rooming house, or boardinghouse;
- The hiring of any rolling chair, beach chair or cabana.

Atlantic City Tourism Promotion Fee (N.J.S.A. 40:48-8.45 et seq.)

Municipalities with convention center facilities supported by a local retail sales tax are authorized under P.L. 1991,C. 376 to collect fees for the promotion of tourism, conventions, resorts and casino gaming. The fee is imposed upon and is payable by all hotels, motels, rooming houses, etc., in such municipalities.



Cape May County Tourism Sales Tax (N.J.S.A. 40:54D-1 to 10)

The Tourism Improvement and Development District Act, P.L. 1992, C. 165, authorized municipalities in Cape May County to require certain businesses to collect an additional 2% retail sales tax on tourism-related retail sales and/or pay a tourism development fee. At present, businesses in Wildwood, North Wildwood and Wildwood Crest are affected.

Tourism-related sales include the following items (if also taxable under the Sales and Use Tax Act): room rental in hotels, motels, or boardinghouses; food and drink sold by restaurants, taverns, and other similar establishments, or by caterers (but not including vending machine sales); and admission charges to amusements (amusement rides, movie theaters, sporting, drama, or musical events) and cover charges in nightclubs and cabarets.

Cigarette Tax (N.J.S.A. 54:40A-1 et seq.)

The Cigarette Tax is imposed on the sale, use, or possession for sale or use within New Jersey of all cigarettes. It is remitted to the Division by distributors, wholesalers, manufacturers, retailers and vending machine retailers licensed by the State to sell cigarettes.

Corporation Business Tax (N.J.S.A. 54:10A-1 et seq.)

The Corporation Business Tax is imposed on all the net income and net worth of companies which maintain or exercise a corporate charter in New Jersey, do business or own capital or property in New Jersey, or maintain an office in New Jersey. Returns are required to be filed on or before the 15th day of the fourth month following the close of the taxpayer's accounting period.

Cosmetic Medical Procedure Gross Receipts Tax (N.J.S.A. 54:32E-1 et seq.)

The Cosmetic Medical Procedure Gross Receipts Tax imposes a gross receipts tax on the purchase of certain "cosmetic medical procedures." Cosmetic medical procedures are medical procedures performed in order to improve the human subject's appearance without significantly serving to prevent or treat illness or disease or to promote proper functioning of the body. The law provides that such procedures include, for example, cosmetic surgery, hair transplants, cosmetic injections, cosmetic soft tissue fillers, dermabrasion and chemical peels, laser hair removal, laser skin resurfacing, laser treatment of leg veins, sclerotherapy, and cosmetic dentistry. They do not include reconstructive surgery or dentistry to correct or minimize abnormal structures caused by congenital defects, developmental abnormalities, trauma, infection, tumors, or disease, including procedures performed in order to improve function or give the person a more normal appearance. The tax also applies to amounts charged for goods or facility occupancies, such as hospitalization or clinic stays, required for or directly associated with the cosmetic medical procedure.

Domestic Security Fee (App. A:9-78)

The Domestic Security Fee is a statutory assessment designated as the "Domestic Security Fee" which is imposed under P.L. 2002, C. 34, on motor vehicle rental companies for each day or part thereof that a motor vehicle is rented under rental agreements of not more than 28 days. This fee applies with respect to rental agreements in New Jersey entered into on or after August 1, 2002.

Estate Tax (N.J.S.A. 54:38-1 et seq.)

Together with the Transfer Inheritance Tax, the Estate Tax is levied on the transfer of personal and real property. The Estate Tax is imposed to absorb the maximum credit allowable under the Federal estate tax law.

Fur Clothing Retail Gross Receipts Tax and Fur Clothing Use Tax (N.J.S.A. 54:32G-1 et seq.)

The Fur Clothing Retail Gross Receipts Tax and Fur Clothing Use Tax impose a gross receipts tax, payable by retailers, on the retail sale of fur clothing in New Jersey. "Fur clothing" means an item that is exempt from Sales and Use tax as clothing, is made of fur on the hide or pelt of an animal, and has fur as the chief component of its value. The law also imposes a Fur Clothing Use Tax. The retail purchaser is liable for Fur Clothing Use Tax on fur clothing purchased for delivery or use in New Jersey from a seller who did not pay the fur clothing retail gross receipts tax.

Gross Income Tax (New Jersey) (N.J.S.A. 54A:1-1 et seq.)

The New Jersey Gross Income Tax (personal income tax) is imposed on the New Jersey taxable income of resident and nonresident individuals, estates and trusts. Residents must pay the tax on all income regardless of where it was earned; nonresidents are only subject to the tax on income derived from sources within New Jersey.

Most individuals file their New Jersey income tax returns (Form NJ-1040) on or before April 15 following the taxable year.

Every New Jersey employer making payments of taxable wages, including religious and nonprofit organizations and government agencies, must comply with the employer withholding requirements and remit payments to the Division of Taxation. Basically, any income regarded as "wages" for Federal withholding purposes is subject to withholding for the New Jersey income tax.

All employers and others who withhold New Jersey income tax are required to file quarterly returns of tax withheld (Form NJ-927 or NJ-927-W) and to remit tax on a monthly, quarterly or weekly basis, depending on the amount of the employer's withholding liability. Certain employers of household workers may report or remit tax withheld annually using Form NJ-927-H.

Hotel/Motel Occupancy Fee/Municipal Occupancy Tax (N.J.S.A. 54:32D-1 et seq.)

The Hotel/Motel Occupancy Fee/Municipal Occupancy Tax imposes a State Occupancy Fee and authorizes the imposition of a Municipal Occupancy Tax on charges for the rental of a room in a hotel, motel or similar facility in most New Jersey municipalities.



Insurance Premiums Taxes (N.J.S.A. 54:16-1 et seq., 54:18A-1 et seq., 54:17-4 et seq., 17:33B-49 et seq., 17:47A-5 et seq.)

Insurance companies, including health service corporations, transacting business in New Jersey, pay a tax on premiums collected in New Jersey during the preceding calendar year. The tax is paid both by insurance companies organized or existing under the laws of the State of New Jersey, and by those organized or existing under the laws of any other State or foreign government.

Taxable premiums of life insurance companies include all gross contract premiums, except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life insurance companies generally are taxed upon gross premiums and assessments, except reinsurance premiums, less certain deductions.

An annual premium tax return, reporting the tax liability for the preceding calendar year, must be filed and the tax paid by March 1 of each year. The return must include a prepayment of the current year's tax liability, equivalent to 50% of the prior year's tax liability. An additional prepayment of the current year's liability, also equivalent to 50% of the prior year's liability, is due on June 1 of each year.

Fire insurance companies not organized under the laws of New Jersey are subject to a Firemen's Relief Association Tax, as well as the general premium tax, but the payments on the relief association tax are credited to the premium tax.

Ocean marine insurance service corporations do not pay a tax on premiums, but are subject to a tax on underwriting profits.

Insurance companies organized under the laws of other states or countries are also subject to certain retaliatory taxes.

Landfill Closure and Contingency Tax (N.J.S.A. 13:1E-100 et seq.)

The Landfill Closure and Contingency Tax is imposed upon all solid waste accepted for disposal by the owners or operators of every sanitary landfill located in New Jersey.

Litter Control Fee (N.J.S.A. 54:50-1 et seq.)

The Clean Communities and Recycling Act imposed a Litter Control Fee on all gross receipts from wholesale or retail sales of litter-generating products sold within or into New Jersey. Almost all packaged food, beverages and household items, along with motor vehicle tires, some paper, and plastic or fiber containers made of synthetic material are considered litter-generating products for purposes of the tax.

The tax is paid by manufacturers, wholesalers, and distributors of such products, and by retailers with more than \$500,000 in annual sales of such products. Annual returns (Form LT-5) were required to be filed with the Division of Taxation on or before March 15 of each year.

Motor Fuels Tax (N.J.S.A. 54:39-1 et seq.)

The Motor Fuels Tax applies to the sales of gasoline, diesel fuel, or liquid petroleum gas and compressed natural gas used in motor vehicles on public highways. The tax is paid by the consumer, but is collected by licensed motor fuels retailers who are responsible for remitting it to the Division of Taxation.

Motor Vehicle Tire Fee (N.J.S.A. 54:32F-1 et seq.)

The Motor Vehicle Tire Fee imposes a fee on the sale of new motor vehicle tires, including new tires sold as a component part of a motor vehicle, either sold or leased, that are subject to New Jersey sales tax. The tire fee is imposed per tire, including the spare tire sold as part of a motor vehicle. The tire fee also applies to sales of new tires in connection with a repair or maintenance service.

9-1-1 System and Emergency Response Assessment (N.J.S.A. 52:17C-17 et seq.)

The 9-1-1 System and Emergency Response Assessment, which was enacted June 29, 2004, for certain services, imposes a fee on periodic billings to mobile telecommunications and telephone exchange customers. This fee is charged by:

- Mobile telecommunications companies for each voice-grade access service number as part of mobile telecommunications service provided to a customer billed by or for the customer's home service provider and provided to a customer with a place of primary use in this State; and
- Telephone exchange companies for each telephone voice-grade access service line provided as part of that telephone exchange service.

The fee is not applicable to the Federal government, its agencies, or instrumentalities. On and after January 1, 2005, the law provides an exemption for State, county and municipal governments, and school districts from the fee imposed on telephone exchange services.

Nursing Home Assessment (N.J.S.A. 26:2H-92 et seq.)

The New Jersey "Nursing Home Quality of Care Improvement Fund Act" was signed into law on July 1, 2003, as P.L. 2003, C. 105, and was subsequently amended on June 29, 2004, as P.L. 2004, C. 41. The Act establishes a quarterly assessment on nursing homes in order to provide additional funds for improving the quality of care by increasing Medicaid reimbursement for services delivered to those senior citizens and other persons residing in New Jersey nursing homes. The law was made effective as of July 1, 2004.

Outdoor Advertising Fee (N.J.S.A. 54:4-11.1 et seq.)

The Outdoor Advertising Fee was imposed on the gross amounts collected by a retail seller for advertising space on an outdoor advertising sign (billboard). It expired on July 1, 2007.

Petroleum Products Gross Receipts Tax (N.J.S.A. 54:15B-1 et seq.)

Companies engaged in the refining and/or distribution of petroleum products are subject to the Petroleum Products Gross Receipts Tax. The tax is imposed on either the gross receipts derived or gallons sold from the first sale of petroleum products made to points within New Jersey, and on the dollar consideration given, or contracted to be given, for petroleum products imported or caused to be imported for use or consumption within New Jersey.

Home heating oil and propane gas designated exclusively for residential use are exempt from the tax, as are the sales of petroleum products to governmental entities and tax-exempt organizations.

Monthly remittances (Form PPT-41) and quarterly reconciliation returns (Form PPT-40) must be filed with the Division no later than the 20th day of the month following the end of the month in which the sales were made.

Public Community Water Systems Tax (N.J.S.A. 58:12A-1 et seq.)

The Public Community Water System Tax is levied upon the owners or operators of every public community water system in New Jersey. The tax is calculated on the amount of water the company delivers to its customers.

Public Utility Excise Tax (N.J.S.A. 54:30A-49 et seq.)

The Public Utility Excise Tax is an additional tax on public utilities. It is imposed at rates of 0.625% upon gross receipts subject to the Public Utility Franchise Tax (0.25% for utilities with gross receipts of less than \$50,000 annually) and 0.975% upon gross receipts of all utilities except telephone and telegraph, which pay 0.5%.

Public Utility Franchise Tax (N.J.S.A. 54:30A-16 et seq., 54:30A-49 et seq.)

The Public Utility Gross Receipts Tax is paid in lieu of local property taxes by street, railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey. The tax is apportioned to local taxing districts for collection, but is remitted to the Division of Taxation. Much of the money is then returned to the local taxing districts.

Public Utility Gross Receipts Tax (N.J.S.A. 54:30A-49 et seq.)

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of the local taxation of certain properties of sewerage and water companies in New Jersey. The Public Utility Gross Receipts Tax is paid in lieu of local property taxes by street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey. The tax is apportioned to local taxing districts for collection, but is remitted to the Division of Taxation. Much of the money is then returned to the local taxing districts. The Gross Receipts Tax levied against the sewerage and water companies is payable to the State in three installments: 35% due May 15, 35% due August 15, and 30% due November 15.

Railroad Franchise Tax (N.J.S.A. 54:29A-1 et seq.)

All railroads operating in New Jersey are subject to a Franchise Tax. The tax is assessed by the Director of the Division of Taxation and is based on each individual railroad's schedule of operating expenses.

Railroad Property Tax (N.J.S.A. 54:29A-1 et seq.)

The Railroad Property Tax is a tax on real estate owned by railroads and used for railroad purposes, including roadbed other than main stem roadbed, tracks, buildings, water tanks, riparian rights, docks, wharves and piers. Tangible personal property such as rolling stock, locomotives, machinery and tools are exempt, as are facilities used for passenger service.



Recycling Tax (N.J.S.A. 13:1E-96.2 et seq.)

Every owner or operator of a solid waste facility in New Jersey is subject to this tax. The tax is imposed on every ton of solid waste accepted for disposal or transfer at the solid waste facility.

The Recycling Tax is also imposed on every ton of solid waste collected by a solid waste collector that transports solid waste for transshipment or direct transportation to an out-of-state disposal site. Waste haulers who do not haul waste out of New Jersey or to a railroad transfer station are not required to file and remit this tax.

The Recycling Tax is imposed at the rate of \$3.00 per ton. But for the listed exemptions, all transactions are subject to the Recycling Tax regardless of whether they relate to a contract that predates the effective date of the imposition.

Sales and Use Tax (N.J.S.A. 54:32B-1 et seq.)

The Sales Tax is imposed on the receipts from every retail sale or rental of tangible personal property, food and beverages sold by restaurants or caterers, charges for admissions, and charges for occupancies of hotel rooms. The tax is also imposed on the receipts from every sale, except for resale, of certain services.

The Use Tax is imposed on items acquired elsewhere for use in this state, and for which a Sales Tax would be due had the item been acquired in New Jersey. Generally, the Use Tax is remitted directly to the State by the purchaser of the item.

Most necessities, such as food purchased for home preparation and consumption, prescription drugs, ordinary clothing and footwear, and professional and personal services are exempt from Sales and Use Taxes in New Jersey.

The Sales Tax is paid by the consumer. However, every vendor required to collect these taxes is personally liable for collecting them and remitting them to the Division of Taxation. Persons required to collect the tax, and those seeking exemption certificates, must register with the Division of Taxation.

Vendors are required to file monthly and/or quarterly returns (Forms ST-50 and ST-51).

A Border States Agreement between the States of New York and New Jersey allows vendors located in either state selling taxable goods or services across state lines to voluntarily register to collect the neighboring state's sales tax.

Please note the rate of tax is 7% on taxable sales and use occurring on or after July 15, 2006. Formerly, the rate was 6%.

Sanitary Landfill Tax (N.J.S.A. 58:10-23.11 et seq.)

This tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982. In addition, the owner or operator must make a monthly payment of \$1 per ton or \$0.30 per cubic yard for the host community benefit surcharge for all solid waste accepted for disposal.

Solid Waste Services Tax (N.J.S.A. 13:1E-138(a))

The Solid Waste Services Tax is levied on the owners and operators of every sanitary landfill facility on all solid waste accepted for disposal.

Spill Compensation and Control Tax (N.J.S.A. 58:10-23.11 et seq.)

The Spill Compensation and Control Tax is imposed on the transfer of petroleum products and other hazardous substances. It is paid by the owners or operators of major receiving facilities or vessels, and by the owners of the hazardous substances. Returns must be filed on or before the 20th day of each month for the preceding month's hazardous substance transfers.

Sports and Entertainment Facility Tax (N.J.S.A. 34:1B-190)

Every entity that operates in the Millville Sports and Entertainment District must file form SM-100.

Tobacco Products Wholesale Sales and Use Tax (N.J.S.A. 54:40B-1 et seq.)

The Tobacco Products Wholesale Sales and Use Tax is imposed on the sale of all tobacco products other than cigarettes. It is remitted to the Division of Taxation by wholesalers and distributors.

Monthly returns are required to be filed with the Division of Taxation no later than the 20th day of the month following the month in which the tax was collected.

Transfer Inheritance Tax (N.J.S.A. 54:33-1 et seq.)

The Transfer Inheritance Tax is imposed on the transfer of all personal property and New Jersey real property of resident decedents and on the real property of tangible property located within New Jersey of nonresident decedents. Tax rates vary, depending on the relationship of the beneficiary to the deceased.

Recent changes in New Jersey law have reduced or eliminated the Transfer Inheritance taxes imposed on property that passes to close relatives of the deceased. Property transferred to spouses of decedents has been totally exempt since 1985, and effective July 1, 1988, the parents and children of decedents also were totally exempted from the tax. Also effective July 1, 1988, siblings and the spouses or widows and/or widowers of children of decedents were granted a \$25,000.00 exemption.

Transitional Energy Facility Assessment (N.J.S.A. 54:30A-100 et seq.)

The Transitional Energy Facility Assessment is a temporary, partial substitute for the Public Utility Energy Unit Tax previously assessed against public utilities engaged in the sale and/or transmission of energy (therms of natural gas or kilowatt-hours of electricity).

UEZ and UEZ Impacted Districts Reduced Sale Tax (N.J.S.A. 52:27H-60 et seq.)

The UEZ and UEZ Impacted Districts Reduced Sale Tax was enacted by legislation to provide aid to communities based on need of the city for economic development; the unemployment rate; the percentage of families on welfare; the potential benefits shown by the application; and similar factors.

Please note the rate of tax is 3.5% on taxable sales and use occurring on or after July 15, 2006. Formerly, the rate was 3%.

Uniform Transitional Utility Assessment (N.J.S.A. 54:30A-114 et seq.)

The Uniform Transitional Utility Assessment is assessed against public utilities engaged in the sale and/or transmission of energy (therms of natural gas or kilowatt-hours of electricity) which were subject to the Public Utility Energy Unit Tax prior to January 1, 1998, and against telecommunication providers previously subject to the Public Utility Franchise and Gross Receipts Tax assessed under P.L. 1940, c.4.

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New Jersey Division of Taxation Walk-In Regional Offices

Asbury Park
630 Bangs Avenue
Asbury Park, New Jersey 07712

Camden
OnePort Center, Suite 200
2 Riverside Drive
Camden, New Jersey 08103

Fair Lawn
22-08 Route 208 South
Fair Lawn, New Jersey 07410

Newark
124 Halsey Street, 2nd Floor
Newark, New Jersey 07102

Northfield
1915-A New Road, Route 9
Northfield, New Jersey 08225

Somerville
75 Veterans Memorial Drive East
Suite 103
Somerville, New Jersey 08876

Trenton
Taxation Building
50 Barrack Street, 1st Floor Lobby
Trenton, New Jersey 08695

Hours of Operation: Mon - Fri 8:30 AM to 4:30 PM

Special Hours on June 15: 8:30 AM to 12:00 Midnight





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**Tax Amnesty Headquarters
P.O. Box 272, Trenton, NJ 08695-0272
800-781-8407 TaxAmnesty.nj.gov**